

Message Text

PAGE 01 STATE 037687
ORIGIN IO-14

INFO OCT-01 EUR-12 ISO-00 PER-05 CPR-01 TRSE-00 /033 R

DRAFTED BY IO/IBC/BA:FPMCCORMICK:MJS
APPROVED BY IO: DHCOHN
IO/IBC:RVHENNES

-----007757 140459Z /23

R 132215Z PEB 78
FM SECSTATE WASHDC
TO AMEMBASSY BERN
AMEMBASSY VIENNA
INFO USMISSION GENEVA

UNCLAS STATE 037687

E.O. 11652:N/A

TAGS: AORG, UN

SUBJECT:TAXATION OF LUMP SUM UN PENSION PAYMENTS

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1. STAFF MEMBERS OF THE UNITED NATIONS AND VIRTUALLY ALL UN SPECIALIZED AGENCIES ARE PROVIDED RETIREMENT, DEATH, DISABILITY AND RELATED BENEFITS BY VIRTUE OF PARTICIPATION IN THE UNITED NATIONS JOINT STAFF PENSION FUND (UNJSPF). THE REGULATIONS AND RULES OF THE UNJSPF PERMIT PARTICIPANTS, ON SEPARATION, TO ELECT TO RECEIVE FULL LUMP SUM WITHDRAWALS OR ONE-THIRD LUMP SUM WITHDRAWALS.
2. ADDRESSEES ARE REQUESTED TO ASCERTAIN AND ADVISE DEPARTMENT ASAP IF NATIONALS OR PERMANENT RESIDENTS OF THE HOST COUNTRY WHO ARE WORKING FOR ANY INTERNATIONAL ORGANIZATION (INCLUDING THOSE WHO ARE WORKING WITHIN THE HOST COUNTRY) ARE TAXED ON AMOUNTS RECEIVED FROM THE UNJSPF AS FULL LUMP SUM WITHDRAWALS OR ONE-THIRD LUMP SUM WITHDRAWALS. IF SUCH UNCLASSIFIED

PAGE 02 STATE 037687

PAYMENTS ARE NOT TAXED PLEASE ASCERTAIN AND ADVISE IF THE EXEMPTION RESULTS FROM ADHERENCE TO (1) THE CONVENTION OF PRIVILEGE AND IMMUNITIES, OF THE UNITED NATIONS, (2) THE CONVENTION ON PRIVILEGES AND IMMUNITIES OF THE SPECIALIZED AGENCIES, (3) A PROVISION OF THE NATIONAL TAX CODE, OR (4) OTHER REASONS.

3. SIMILAR INFORMATION IS REQUESTED WITH REGARD TO TAX TREATMENT OF DEATH BENEFITS PAID TO SURVIVORS OF THE SAME CATEGORY OF STAFF MEMBERS OF INTERNATIONAL ORGANIZA-

TIONS WHO DIE IN SERVICE.

4. IF SUCH PAYMENTS ARE TAXED PLEASE ASCERTAIN AND ADVISE IF THE HOST COUNTRY AUTHORIZES THE INTERNATIONAL ORGANIZATION TO REIMBURSE AFFECTED PARTICIPANTS THROUGH (1) THAT COUNTRY'S SHARE OF AN ORGANIZATION'S TAX EQUALIZATION FUND, (2) A TAX REIMBURSEMENT AGREEMENT OR (3) OTHER MEANS.

5. FOREGOING INFORMATION NEEDED BY DEPARTMENT IN DETERMINING WHETHER LUMP SUM PENSION PAYMENTS AND/OR DEATH BENEFITS PAID BY UNJSPF SHOULD BE LEGALLY CONSIDERED TAX EXEMPT AND REIMBURSABLE.

6. FOR VIENNA: PLEASE PROVIDE INFO COPY OF MESSAGE TO USIAEA. VANCE

UNCLASSIFIED

<< END OF DOCUMENT >>

Message Attributes

Automatic Decaptioning: X
Capture Date: 02 sep 1999
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
Copy: SINGLE
Draft Date: 13 feb 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE037687
Document Source: ADS
Document Unique ID: 00
Drafter: IO/IBC/BA:FPMCCORMICK:MJS
Enclosure: n/a
Executive Order: N/A
Errors: n/a
Expiration:
Film Number: n/a
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
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Legacy Key: link1978/newtext/t197802117/baaabdyn.tel
Line Count: 73
Litigation Code IDs:
Litigation Codes:
Litigation History:
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Office: n/a
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: n/a
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 02 mar 2005
Review Event:
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Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3467194
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF LUMP SUM UN PENSION PAYMENTS -
TAGS: AORG, UN
To: BERN VIENNA MULTIPLE
Type: TE
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